Previous references

1913-14
(Municipal)

File No. 251-12

Serial Nos. 1-6

Later references.
ml 25-1-12 (7-8)
G.P. 25-15 & W.S. B. Jan 16
— do — 25 1-3, D. Dec 16

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 1-6

Part B. for Municipal

SUBJECT

The question of adopting a uniform procedure for accounting the maintenance expenditure on the Bangalore and Mysore city water works

Sl 1 from the Comptroller & W.S. Dy Accounts No 2373/WS 45-4 & 4/1/13 forwards Copy of his D.O. to the Chief Engineer in regard to the adoption of a uniform procedure for accounting the maintenance expenditure on the Bangalore and Mysore city water works

Sl 2 from the Chief Engineer No 8879-1/2/13 forwards Copy of the correspondence with the Comptroller in regard to the need for the uniformity in the

Grp.—4,000—4-7-11

procedure for accounting the maintenance exp. on the Shamarajendra Vanivilas water works

Sub: to the President Bangalore city mpl Council

Report, regarding mpl Council through the Dy Comm. reference dis. no 137-8 & 57/13 forwards copy of the for order proposed to be passed in the matter and calls for the views of the municipal Councils thereon.

memo no 139 & 57/13 to the chief Engineer forwards copy of Sub

Sub from the Dy Comm. reference dis. no 2388-16/9/13 forwards reference city mpl President's letter no 66 & 12/9/13 stating that the municipal Council have resolved that the impugn procedure proceedings Sub headed Sub from the President, Bangalore city mpl Council no 197 & 23/12/13 Submits resolution of the mpl Council in regard to the proposal made in Sub and states that for reasons explained in the accompanying memorandum prepared by the Sh. Ramesh, municipal Councillor, it is not desirable to alter the existing procedure in regard to the debit of the charges for the water supply in the annual accounts

Sub Go no 87-8 & 23/3/14 Proceedings the procedure to be adopted in accounting the maintenance expenditure on the Shamarajendra Vanivilas water works

Principal
25/4/14

G R.S. 11] 191 2—

GENERAL AND REVENUE SECRETARIAT.

(M)

NOTES

M File No 251-12

FILE HEADING.

Adjustment of the maintenance charges of the Chamarajendra and Varanivilas Water works.

From The Comptroller, P W & Ry A C&HP

No. 2373/W-S 454 Dated 4-1-13 Received 9-1-13 30-1-13 [illegible]

Diary No 437	Enclos	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

Forwards copy of his letter to the chief Engineer in regard to the adoption of a uniform procedure for accounting for the maintenance expenditure on the Bangalore and Mysore city Water works.

NOTES AND ORDERS.

A copy of the chief Engineer's letter No 93297/18-11-12 referred to in the paper under disposal is record for the disposal of this case. From enquiries in the Chief Engineer's office, it is ascertained that copies

NOTES—First Sheet

GPB—25,000—14-6-12

R. S 12]

General and Revenue Secretariat. | File No. 251 of 1912

Serial No.	
	of the entire correspondence in the matter will be shortly forwarded to this office for such any action. The receipt of the communication from the chief engineer may be awaited.
	(103) 31/1/13 ... Dec 2 yes 29/1/13
2	From the Chief Engineer. No 887 dated 15th Feb 1913 forwarding copy of the correspondence with the Comptroller in regard to the need for uniformity in the procedure for accounting for the maintenance expenditure on the Chamarajendra and Vani Vilas water Works
X	3. In accordance with para 1 (IV) of G.O. No 7th 815-21/Mil(88-04)-4 of 3-2-06, the Bangalore city Municipal Council has to pay a fixed contribution of Rs 30,000 to the State Funds towards the cost of maintenance of the Chama-

Note—Contd. sheet.

R. S 12]

General and Revenue Secretariat. | M File No. 251 of 1912

Serial No.

Rajendra Water Works. Under
by o no 4623-5/M 421-07-31
dated 30th Nov 1910 (para 3), the
Mysore City Mun council has
to pay to the State Public Works Dept.
the amount realised from the
general water rate as also
the collections of excess water
charges and in this order it
was directed that the entire
charges on account of the Vani
Vilas Water Works be met by
Govt, the amount not covered
by the realisations from the
water rate and the excess water
charges being treated as a grant
in-aid to the Municipality
and shown in the accounts
as such.

4 The excess water charges are now
in accordance with para 13
of the revised rules (dated 29 June 1912
for the ~~distribution~~ regulation
of the water supply in the Bangalore
and Mysore cities to be collected
by the Executive Engineer,
Water-Supply and Sewerage Division,

V. 4 2

W.S 766-71 772
P.W 9269-74 P.W 5275
and 773
P.W 5276
dated 29-6-12

Note—Comin. sheet.

GPB—65,000—17-6-12.

General and Revenue Secretariat. | Ml File No. 251 of 1912

Serial No.

and credits on that account will not appear in the Municipal accounts. The credits on account of water-rate and charges on account of water-supply are shown in the accounts as detailed below:-

Muncipality	Transaction affecting Municipal accounts	Transaction affecting P.W.D. accounts
Bangalore	Credit Income from water-rate under 'A 6 Water tax' Debit Rs 30,000 under C 17. Water Supply and maintenance charges	Provincial Funds Credit Rs 30,000 under XXII A civil works. 6. Receipts from sale of water Debit Entire charge under Provincial 33 A. Civil Works - Miscellaneous Public Improvements
Mysore	Credit Nil under A-6 Water-tax	Provincial Funds Credit Income from water tax under XXII A. Civil works 6 Receipts from Sale of water

NOTE.—Contin. sheet.

R. S 12]

General and Revenue Secretariat. | M File No. 251 of 1912

Serial No		Munl accounts	PW - accounts Provincial Funds
	Mysore	Credit Excess of expenditure over the income from water tax and other items of receipt	Debit Entire water supply charges under Provincial 33 Acct works - Miscellaneous Public Improvement
		Debit Excess of Expenditure over the income from water and other items of receipt	Municipal Funds Credit Excess of expenditure over the income from water tax and other items of receipt Debit Do

5 From the above it is seen that the procedure adopted in regard to the adjustment of the water supply charges in the Bangalore and Mysore cities is not uniform and that the income from water tax in the Mysore city is not shown in the Munl accounts at all. As this procedure in regard to the credit of the water tax affected the incidence of Munl taxation

NOTE—Contn. sheet.

GPB—61,000—17-6-12.

R. S 12]

General and Revenue Secretariat.

M File No. 257 of 1912

Serial No.

4-6 no 10154-62/ M248-11-27 of 29-6-12 W

shown in the Mund accounts, it was observed, while Sanctioning the Budget of the Mysore city Munsiby for 1912-13 that it was desirable to credit the income from water-tax to the Mund Funds in the first instance and subsequently transfer the amount by a debit in the Mund accounts

6 The comptroller States that ~~extraordinary accounts~~, the aid received from the Genl Revenues should be shown in the code of both the Bangalore and Mysore cities Mund accounts ~~Fund~~ He says that the excess of expenditure over the contribution paid by the Munsiby represents the aid received from the Genl Revenues It is submitted that items of receipt which are now credited in the P.W. Accts such as excess water fee, value of water consumed by the Railway Staff quarters in the Mysore city, have also

Vide footnote at page of the P.W. Budget

Notes—Contin. sheet.

R. S. 12]

General and Revenue Secretariat.

Ml File No. 251 of 1912

Serial No.

to be taken into account for purposes of calculating the grant-in-aid from Govt

7 The comptroller also suggests that in order to avoid unnecessary additions on both sides of the account, the contributions paid by the Municipalities may be adjusted in the P. W. accounts by deduction from expenditure and not by credit on the revenue side But the comptroller's letter is not clear as to whether it is intended to take the credits on account of excess water fees, etc by deduction from expenditure in the P W. Accounts. The Comptroller may be unofficially requested to elucidate the point and state how the grant-in-aid will be calculated and shown in the accounts.

8. The aid received from General Revenues is proposed to be shown both on the receipt and expenditure sides of the Municipal Accounts

NOTE—Contra check.

GPE—64,000—17-6-12.

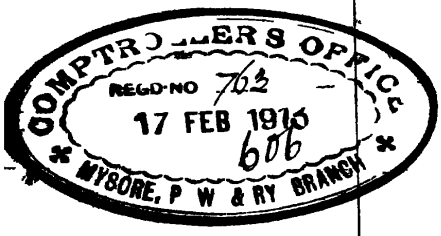
4520 8

R S 12]

General and Revenue Secretariat

M File No. 251 of 1912

Serial No



Whether this contribution from Govt may not also be adjusted by deduction from expenditure in the Mund accounts, as in the case of the P.W. Accounts may also be considered. This will avoid unnecessary additions on both sides of the ~~account~~ Mund accounts

9 As in the case of water supply the Bangalore and Mysore city Municipal councils pay fixed contributions on account of electric lighting charges. The principle proposed to be adopted in the case of water-supply charges will have to be applied in accounting for electric lighting charges also.

PO Sahib for orders

M
(10/9)
11/2/13

M.O. No. 114
12 2 13

21/2/13 11 Forwarded to the Comptroller for the Government of H.H. the Maharaja of Mysore unofficially for remarks.

NOTE—Contn sheet.

GPB—65 000—17-6-12.

R. S 12]

General and Revenue Secretariat.

Not File No. 251 of 1912

Serial No.

With reference to the observations made in paras 7, 8 & 9 supra

By order
Thorniloe
12/4/13
for Secretary to Govt

N.D. No. 4/4 A D/25. 3.13

12

Para 7. Receipts on account of excess consumption will also be taken by reduction of expenditure. These entries appear in Public Works Accounts and not in the Municipal accounts.

14
26/3

13 The aid is the excess of expenditure incurred by Government over the amounts received on this account from the Municipalities and it will be calculated and shown as stated in this office letter of 4th January 1913.

14 Para 8. The grant-in-aid received from Government cannot be deducted from Municipal expenditure. The aid received should be shown on the receipt side and the corresponding expenditure on the disbursement side of the Municipal account. The arrangement does not inflate the Municipal transactions. It only shows the aid received and expended.

15 Para 9. The payment made by the Municipalities on account of electric light must be charged in their accounts and there can be no occasion for any minus entry on the expenditure side of such accounts. How the amount received from the Municipalities should be shown in the accounts of the Electrical Department is a different matter and it is presumed that the

NOTE—Contin. sheet.

GPB—84,000—17-6-12.

[Form S 12]

General and Revenue Secretariat

M File No. 251 of 1912

Serial No

remarks made in this para have no reference to this point. From the point of view of this Department the amounts paid by Municipalities represent the value of energy supplied and they must appear as the revenue of the Department.

S 2/2493/13

R. A. Popham. Major

For Comptroller

Ploughy Branch

MD

24 3 13

Note—Contn sheet

GPB—85 000—17-6 12.

PTO

1120

11.

(R S. 12)

General and Revenue Secretariat. | File No. 251 of 1917

Serial No.	
	16 Subd. Branch II may perhaps also be consulted.
	AJ (10 8) 17 This may be sent to Branch II. If the Comptroller's suggestion agreed to by the Chief Engineer is adopted, the Revenue side of the Pro budget will be materially affected. 27/3/13
Revised 1146-12	
Br II	ZY 4/4/13
Subd 2/4/13	18 Note by Appearing in the Course suggested by the Comptr.
Br IV	
3/4/13	19 Draft in accordance with the views of the Comptroller is Subd
AJ (103) 5/4/13	20 Please put up a typed Copy as desired for Submission to the Councellor & Hon Dewan.
	ZY 4/4/13
	21 Typed draft Subd
AJ (10) 21/4/13	22 The proposed Draft may be

NOTE—Contin. sheet.

GPB—60,000—17-6-12.

45 c 1

12

(C) R. S., 12]

General and Revenue Secretariat

File No. 257 of 1912

Serial No.

H mrs 1146-12

Forwarded to the Comptroller unofficially for remarks

Dy Secy 22/4/13

23 The draft may be referred to the Financial Dipatchright for favour of remarks

Dy Secy 23/4

Dy Secy 24/4/13

Sub Dir 24/4/13

24 Necessary

Dy Secy

Dy Secy 25/4/13

25

26 Issued

Dy Secy 25/4/13

Dy Secy 28/4/13

27 A draft order giving uniformity of procedure in accounting for the maintenance and expenditure on the Vaniyar and Chamarajendra Water works is put up

28 It is in accordance with the views of the Chief Engineer, the Comptroller and the Financial Department.

29 The question has now to be remitted to the Law Municipal Council Concerned for opinion

NOTE—Contin. sheet.

GPB—65,000—17-4-12.

(R. S. 12]

General and Revenue Secretariat. | File No. 251 of 1912

Serial No.	
	as it vitally affects their subjects. May this be done? Draft enclosed 29/4
	(Commissioner & Dewan)
2817/1.5.13	30 Yes. I see no harm in this being done 30/4/13 Draft 30/4
	31 Yes. Action may be taken accordingly 26/5/13
	32 Draft Issued 28/6
	33 27-6-13 Draft Issued for approval Draft (103) 27/6/13 Draft 34 Draft Draft 2/7 Draft 4/7 Draft Issued Accordingly
3	To the Presdt, Bangalore city Municipal council, " Presdt, Mysore city Municipal council, through the Deputy Commissioner, Mysore Dt Memo No 137-8 dated 5th July 1913 Forwards copy of the G O proposed to be issued in the matter and calls for the views of the Municipal Councils thereon Memo No 139 of 5-7-13 To the Chief Engineer Forwards copy of G O,

NOTE—Comm. check.

R. S 12]

General and Revenue Secretariat.

MI File No. 251 of 1912

Serial No.	
4	From the Deputy comr, Mysore Dt No 238 dated 16th Sept 1913, forwards Mysore city Municipal Presidt's letter no 66 of 12-9-13 stating that the Municipal Council have resolved that the Uniform procedure proposed in M 3 be adopted.
36	Submd for information
37.	The opinion of the Bangalore city Municipal Council has not been received. Reminders are being issued regularly for its early submission. The Vice-President has explained that the matter is under the consideration of the council. (Please see his D.O no 73 of 13-9-13 and the routine notes below).
	DF (93) S(I) 24/9/13
	Rm 25/9
5	3(1)13 From the President, Bangalore city Municipal Council No 97 dated 29th December 1913 (Recd 2-1-14) submitting the opinion of the Municipal Council in regard to the proposal made in M 3, and stating that for reasons explained in the accompanying memorandum prepared by Mr H Lawrence, Municipal Councillor, it is not desirable to alter the existing procedure in regard to the audit of the charges for the water supply in the Mysd accounts

Note—Contn. sheet.

R. S 12]

General and Revenue Secretariat | File No. 251 of 1912

Serial No.

38 The Mysore city Municipal council is agreeable to the adoption of the suggestion of the chief Engineer and the comptroller while the Bangalore city Muni council prefers to retain the existing procedure of accounting unaltered and recommends that in the case of the Mysore city also, the procedure obtaining in the Bangalore city Muni accounts may be adopted.

39. The points urged by the Bangalore city Muni council in support of their resolution are the following.

(a). So long as the water works are under the direct control of Govt, the procedure now in vogue correctly represents the relation of Govt with the Municipality

(b) If the proposed change be adopted the Muni council will(be) facility accepting the responsibility of having to bear the entire charges of the water supply.

(c) A similar procedure of accounting may in course of time, be required in connection with street lighting by electricity.

Names not urged before Comptroller Chief Engineer

40. The special provisions contained in section 176 of the Muni Regn VII 1906

NOTE—Centre check.

GPB—61,000—17-6-12.

R. S 12]

General and Revenue Secretariat. | M File No. 251 of 1912

Serial No.

as regard to the water works of the Municipalities, and to those of the Bangalore and Mysore cities in particular, fully meet the grounds urged by the Bangalore City Municipal Council the Mural Board so long ago as July 1894 recognized the necessity of bearing the full share of the cost of the water supply and the generosity of Govt in having waived to recover the full dues till now, does not, it is submitted militate in any way the responsibility of the Mural Council in the most essential function of supplying sufficient and wholesome water to the inhabitants. It may also be pointed out that the suggestion made by the Chief Engineer and the Comptroller in no way affects the pecuniary liability of the Mural Council, which will remain as heretofore.

Vide Govt letter No 13 of 23-7-94 in L.R 194-94. P 11

41. Submitted for orders.

AJ

(93) 13/1/14

42 The objection raised by the Bangalore City Municipal Council is based on an apprehension of what may happen in future. There is no fear that the Govt will refuse to bear the maintenance

NOTE— Cooin check.

G. R. S. 12]

3681 251

General Secr / Revenue at — File No. 251 of 1912.

Serial No

Charge of the Water works, above & beyond the Contribution fixed by them, is ground-less as Govt have no present intention of Compelling the Municipality to meet the Entire Charge

43 Nor will the present System of accounts, if Continued, be Sufficient to Enable the Govt Classify from taking the action above suggested, — as Some factors Entering into the Case will improve Considerably, and Statistics is more urgently required elsewhere

44 The Charge now Contemplated is Only one of accounts, and there does not appear to be any hardship in accepting the opinion of the Chief Engr, Comptroller & the Bangalore Municipal Council in this matter, even though it involves non-compliance with the wishes of the Bangalore Municipal Council Resolution for orders

Dr Lee 8/11.

8/11

45 To meet the objection of the Bangalore Municipal Council, an addition is proposed in the draft order, paragraph 4. The draft order may now be approved

Dr Lee 28/11

2nd Counsellor) The proposed addition is approved 28/11

to set out more explicitly the

NOTE—Contn. sheet.

GPB—60,000—7.11.14

3681.

15

G. R. S. 12]

General and Revenue Secretariat | M File No. 251 of 1912.

Serial No	
	arose in the minds of the members of the Sub-Council of Engineers
7399 22/11	(2 items) 30/11/14 3/31. Drawing cleared. Dept Approved 12-3-14. 31/1
	13/3
	Drawing 13/3
b	To the Chief Engineer, the Comptroller, the Comptroller P.W.D. Ry Branch the President, Bangalore City Municipal Council the President of the Mysore City Municipal Council through the Secretary to the Mysore Govt No 8724-8 dated 23-3-14. Prescribing the procedure to be adopted in accounting for the maintenance expenditure on the channels, irrigation and Municipal water works.

NOTE—Contin. sheet.

GPB—60,000—7 11 13

Ml 251-12/811

P W. Serial No 114.]

It is requested that in future communications on the subject, the No. and date of this letter and the distinguishing letters below this number as given opposite, may be quoted. All communications should be addressed as follows:—Comptroller, Mysore Public Works and Railway Branch, Bangalore.

No 2372
C.A.(1) W.No.453.

MYSORE PUBLIC WORKS DEPARTMENT,
CENTRAL OFFICE OF ACCOUNTS,
Dated Bangalore, the 24 January 1913.

FROM

J S CHAKRAVARTI, Esq, M.A., F.R.A.S., etc.,
Comptroller to the Government
of His Highness the Maharaja of Mysore,
Public Works and Railway Branch.

To

The Chief Engineer of Mysore,
Bangalore.

Sir,

I have the honor to acknowledge the receipt of your letter No. 9329 dated 18th November 1912 regarding the need for uniformity in the procedure for accounting for the Maintenance expenditure on the Chamarajendra and Vanivilas Water Works.

2. The existing arrangement in regard to the Chamarajendra Water Works is this:- the annual contribution of Rs. 30,000/- paid by the Bangalore Municipality is credited as revenue under Provincial Fund and the entire expenditure on the Maintenance of the works is charged off under " Provincial Miscellaneous Public Improvements" The excess over the contribution paid by the Municipality which represents the aid received by it from the General Revenues is not shown in the Municipal Accounts. The existing procedure in regard to Vanivilas Water Works is the same as what obtains in regard to the Chamarajendra Water Works except that the excess over the contribution paid by the Municipality is shown on both sides of the accounts of the latter under the authority of Government

MYSORE PUBLIC WORKS DEPARTMENT.

190

From

J. S CHAKRAVARTI, Esq.,
M.A., F.R.A.S., etc.
Compiroller to the Govt. of
H H the Maharaja of Mysore,
P W. & Ry Branch.

To

Dated

Despatched

Received

No.

SUBJECT.

GPS—5,000—12-4-9

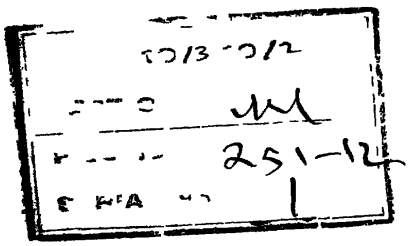
Order No. 4623-5/31. 421-07-31 dated 30th November 1910. The credit and debit entries are, however, being made under the head " P. W. carried out by Public Works Department". The expenditure relates to water works and the excess is the grant-in-aid given to the Municipality from the Provincial Fund and the appropriate heads for showing the debit and credit entries in the Municipal Accounts are " C. 17 water supply and water maintenance and D.- Grants and Contributions. " Although the excesses over the contribution are being adjusted in the accounts under Public Works carried out by P. W. D. ", corresponding provisions are not being made in the Budget Estimates under this head and this is the reason of the excess over grant noticed in your letter under reply.

3. The adoption of a uniform procedure for accounting for the maintenance expenditure on the two water works is necessary and desirable. The procedure may be as follows -

The credit for the contribution paid by the Municipalities may be taken by deduction from expenditure and not on the revenue side. Under this arrangement only the actual aid given from Provincial Fund will be provided for in the budget of this fund and unnecessary additions on both sides of the account and budget due to the taking of the contribution on the revenue side will be avoided .. In providing for the expenditure the total amount of the estimate and the deduction due to credit of contribution will of course be shown in the usual course. For as the exhibition of the expenditure of the transaction in the Municipal Accounts be concerned, I think the aid received from General Revenues should be shown in the accounts of both the Municipalities and not only in those of the Mysore Municipality as under existing orders and practice. The aid and the expenditure met from it may be shown under the heads of the Municipal account mentioned in para 2 above. orresponding to these entries in accounts

the needful entries in estimates may also be made in the Annual Budgets of the Bangalore and Mysore City Municipalities.

4377



I have the honor to be,

Sir,

Your most obedient servant,

Sd J. S. Chakravarti.

Comptroller,

P. W. & Railway Branch.

No. 2373 / W.E.452 Dated Bangalore 4 January 1913

Copy of the above is forwarded to the Secretary to the Government of Mysore, General and Revenue Departments for information

JChakravarti

Comptroller, P. W. & Ry Branch

PC
4/1/13

DIAR 48

19/2-1913

SECTION 24

Mysore Public Works Department,

Central Office.

No. 887 Exc 3

Dated Bangalore, 1st February 1913.

From

Karpur Shrinivasrav, Esq , B.Sc , L.C E ,

Offg. Chief Engineer of Mysore,

Bangalore.

To

K.R.Srinivasaiengar, Esq , M.A.,

Offg. Secretary to the Government of

His Highness the Maharaja of Mysore,

General and Revenue Departments

Sir,

I have the honour to forward herewith copies of the marginally noted correspondence regarding the need for uniformity in the procedure for accounting for the maintenance expenditure on the Chamarajendra and the Vanivilas Water Works.

1. This office No 9329 dated 18-11-1912 and enclosure.

2. Comptroller's No 2372/G A (1) W S 453 dated 4th January 1913.

2. For reasons stated by the Comptroller, I request that you will be so good as to obtain the sanction of Government to the adoption of the procedure indicated in para 3 of his letter dated the 4th January 1913, in future

I have the honour to be,

Sir,

Your most obedient servant,

Karpur Srinivasrav

Offg. Chief Engineer of Mysore.

S.S.

5

Cur Kml 257-14/8h

Letter No. 9329 dated the 18th November 1912 from the Chief Engineer of Mysore to the Comptroller, P.W.D. Branch.

I have the honour to forward herewith an extract of para 80 of the Administration Report of the public works Department for the year 1911-12 and to request that you - - will be so good as to state what is exactly the procedure adopted in accounting the expenditure incurred on the - - annual maintenance of the Chamarajendra water works, and whether it is not desirable to follow the same system in the case of the Vani Vilas Water Works, also, in order to - - obviate the apparent excess over grant referred to in the extract and to secure uniformity of procedure in such cases. On receipt of your reply, Government will be addressed on the subject.

Extract of para 80 of the Administration Report of the public works Department for the year 1911-1912

X X X

80. Municipal Funds. - The grants sanctioned from time to time under these funds aggregated Rs 18,361 against which an outlay of Rs 42,642 was incurred, resulting in an excess of Rs 24,281. This excess is stated to be due to a sum of Rs 27,147, which represents the expenditure incurred on the annual maintenance of the Vani Vilas Water Works for the year 1911-12, over and above the revenue derived from the general water rate and excess water charges, having been treated as grant-in-aid as per Government Order No. 4623-5/ M1.421-07-31 dated the 30th November 1910. It seems to have

been adjusted by credit and debit to Municipal Fund - - Receipts and Expenditure respectively. The excess is merely nominal. To avoid repeating it in the annual accounts, it would be better to adopt in this case the system followed in maintaining accounts for the Chamarajendra Water Works. The question will be taken up separately and submitted for orders.

Letter No. 2372/C.A. (1) W.S.453 dated the 4th January 1913 from the Comptroller, P.W.Branch, to the Chief Engineer of Mysore, Bangalore.

I have the honour to acknowledge the receipt of your letter No. 9329 dated 18th November 1912 regarding the need for uniformity in the procedure for accounting for the Maintenance expenditure on the Chamarajendra and Vani Vilas Water Works.

2. The existing arrangement in regard to the Chamarajendra Water Works is this.- the annual contribution of Rs 30,000 paid by the Bangalore Municipality is credited as revenue under provincial Fund add the entire expenditure on the maintenance of the works is charged off under "Provincial Miscellaneous Public Improvemrnts". The excess over the contribution paid by the Municipality which represents the aid received by it from the General Revenues is not shown in the Municipal Accounts. The existing procedure in regard to Vani Vilas Water Works is the same as what obtains in regard to the Chamarajendra Water Works except that the excess over the contribution paid by the Municipality is shown on both sides of the accounts of the latter under the authority of Government Order No. 4623-5/M1.421-07-31 dated 30th November 1910.

1910. The credit and debit entries are, however, being made under the head "P.W.carried out by public works department". The expenditure relates to water works and the excess is the grant-in-aid given to the municipality from the provincial fund and the appropriate heads for shewing the debit and credit entries in the municipal Accounts are "C.17 water supply and water - - maintenance and D.- grants and contributions". Although the excesses over the contribution are being adjusted in the - - - accounts under "public works carried out by P.W.D.", corresponding provisions are not being made in the budget estimates under this head and this is the reason of the excess over grant noticed in your letter under reply.

3. The adoption of a uniform procedure for accounting for the maintenance expenditure on the two water works is necessary and desirable. The procedure may be as follows.-

4. The credit for the contribution paid by the municipalities may be taken by deduction from expenditure and not on the revenue side. Under this arrangement, only the actual aid given from provincial fund will be provided for in the budget of this fund and unnecessary additions on both sides of the account and budget due to the taking of the contribution on the revenue side will be avoided. In providing for the expenditure, the total amount of the estimate and the deduction due to credit of contribution will of course be shown in the usual course. So far as the exhibition of the transaction in the municipal - - Accounts is concerned, I think the aid received from General Revenues should be shown in the accounts of both the municipalities and not only in those of the Mysore Municipality as under existing orders and practice. The aid and the expenditure met from it may be shown under the heads of the municipal - -

account mentioned in para 2 above. Corresponding to these entries in accounts the needful entries in estimates may also be made in the Annual Budgets of the Bangalore and Mysore City - - Municipalities.

"True Copies"

K O Srinivasamurthy

Assistant Secretary to Government,

P.W.Department.

S.S.

Inviting for the opinion of the Bangalore and Mysore City Municipal Councils re Uniform procedure of accounting for the maintenance expenditure on the Chamarajendra and Kamakshipalya Water Works.

(I.R.S 26)

File No 251-12

Serial No. 3

Diary No of letter replied to 4529

No. 137-8 and 251-12

9 5 13

General and Revenue Secretariat

( )

, the 19

Date of issue 5 7 13

Signed by [illegible]

To

The President of the Bangalore City Municipal Council.

The President of the Mysore City Municipal Council through the Deputy Commr of the Mysore District

Sir,

I am directed to forward herewith copy of an order proposed to be issued regarding Uniform procedure of Accounting for the maintenance expenditure on the Chamarajendra and Kamakshipalya Water Works and request you to be so good as to

over

SUBJECT

10

forwarded with the usual of the

Municipal Council and the answer

I have etc

24/7/13

for Secy to Govt

(103)

24/7/13

Memo. 139 mb 251-12- 25 7 13

Copy of the above is forwarded

to the Chief Engineer in Mysore with

reference to his letter No 607 dated

the 1st Feb 1913

By order,

24/7/13

for Secy to Govt

(103)

24/7/13

Partic

List of enclosures,

Copied by

Examined by

GPB—10,000—22-8-11.

191

From

To

Dated

Despatched

Received

General No

No

Enclosure No

GPB—80 000—26 9 12

19
No 238 of 1913

Office of the Deputy Commissioner

Mysore District

Dated, Mysore, 16th September 1913.

From

A.Subramanya Iyer, Esquire, B.A.,

Deputy Commissioner

Mysore District

Dy 31

Ml 251-12

814

To

K R Srinivasiengar, Esquire, M.A ,

Secretary to the Government of Mysore,

General and Revenue Departments

Sir,

I have the honor to submit herewith letter No.66 dated 12 9 13 received from the President, City Municipal Council, Mysore, re uniform procedure for maintaining the Channagendra and Vani Vilas water works

I have the honor to be,

Sir,

Your most obedient servant,

Deputy Commissioner

Mysore District.

Y G S

12

No 66

The City Municipal Office, Mysore,
Dated the 10th September 1913

Rec'd 251-12/A4

From

T.G. Lakshmana Rao, Esq., L.C.E.,
President, City Municipal Council,
Mysore

Through the Deputy Commissioner.

To

K.R. Srinivasa Iyengar, Esq., M.A.,
Secretary to the Govt of Mysore,
General & Revenue Department

Sir,

In continuation of the correspondence ending with my letter No 32 of the 13th ultimo, regarding uniform procedure of accounting for the maintenance of expenditure on the Chamarajendra and Vani Vilas Water Works, I have the honour to state that the question was placed before the Council on the 30th idem and they resolved that the uniform procedure recommended be adopted I append a copy of the resolution of the Council on the proposition

I have the horour to be,
Sir,
Your most obedient servart,

T. Lakshmana Rao

President

TK

1913

From

The President, City Muni
Council, Mysore

To The the Deputy Commissioner

The Secy to Govt of Mysore,
Gen & Rev Depts

Dated 10th
Despatched 12th } September 1913.
Received

General No 66
No

Enclosure No one

Rd 13.9.1913
L. 41
13/9/1913

Submitting a copy of the Resolution of the Council adopting the uniform procedure recommended in accounting for the Immediate cost of Expenditure on the Bhadravathi and Vani Vilas water works.

GBPM—11-6-1913—500.

Encl to ml 251-12/14 13

Proceedings of an ordinary meeting of the Municipal Councillors for the City of Mysore held in the Rangacharlu -- Memorial Hall at 8 A.M. on Saturday the 30th August 1913.

PRESENT.

1. T.S.Lukshmana Rao, Esq., L.C.E., (President).
2. T.Hanumantha Rao, Esq., B.A., B.L., (Vice President).
3. Doctor A.K.Pami, D.P.H. &c., (Health Officer).
4. Mahomed Peer, Esq., B.A., (Amildar, Mysore Taluk).
5. M.C.Rangiengar, Esq.,
6. Amble Anniah Pandit, Esq.,
7. Mahomed Jaffer Saheb, Esq.,
8. M.Seetharamiah, Esq.,
9. Madappa, Esq.,
10. V.Tiruvengada Mudaliar, Esq.,
11. M.Sreekantiah, Esq.,
12. Jahagirdar Madappa, Esq.,
13. Ramaniah, Esq.,
14. A.Subbanna, Esq.,
15. M.Narasimhaswami, Esq.,
16. Rev. H.Gulliford.

ABSENT.

1. R.V.Sundaram Iyer, Esq., B.A., B.C.E.,(Executive Engineer, Mysore Division.)
2. M.Venkatakrishnayya, Esq.,
3. M.Anantharajiah, Esq.,
4. M.Setwaji Rao, Esq.,

V Government Order No 137-8/M1 251-12-3 dated 5th July 1913 forwarding copy of order proposed to be issued regarding uniform procedure of accounting for the maintenance expenditure on the Vani Vilas Water Works and to intimate the Council's views in the matter.

Resolved that the uniform procedure recommended be adopted

(Sd) T Lukshmana Rao,
President

"C O P Y"

T Lukshmana Rao
President

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№197
Enc 2

OFFICE OF THE PRESIDENT,
MUNICIPAL COUNCIL,
BANGALORE CITY, DATED 29th December 1913.

Rec 25/-12
81 5

FROM

DEWAN BAHADUR RAJA SABHA BHUSHANA
K P PUTTANNA CHETTY, ESQ,
Honorary President, Municipal Council,
Bangalore City

To

The Secretary to the Government of
His Highness the Maharaja of Mysore
General and Revenue Departments
Bangalore

SIR,

With reference to your letter No.137-8/Ml.251-12-3 dated the 5th July 1913 forwarding a copy of an order proposed to be issued regarding uniform procedure of accounting for the maintenance expenditure on the Chamarajendra and Vani Vilas Water Works and calling for the views of the Municipal Council thereon, and subsequent reminders in the matter, I have the honor to state that the subject was placed before the Council at their meeting of the 26th July 1913, when it was resolved that the question might be referred to one of the Councillors Mr. H. Ramiah, for preparing a memo for the consideration of the Council.

2. His memo dated the 5th Instant, was placed before the Council at their meeting held on the 20th idem and it was decided that, for the reasons given in the memo, there was no necessity for adopting the procedure recommended by the Chief Engineer Copies of the memo and of the Council's resolution are herewith forwarded for

191

From

To

Dated

Despatched

Received

General No

No.

Enclosure No.

15

for the orders of Government.

3. Under the circumstances set forth in the said memo, the existing system of accounts in connection with the Water Supply Establishment appears to be simpler and clearer than what is now proposed and the same may therefore be ordered to be continued.

I have the honor to be
Sir,
Your most obedient servant,

Honorary President.

Encl with M.L. 251-12-45

MEMO. A.3681

Adoption of a uniform procedure of accounting for the maintenance of expenditure on the Chamarajendra Water Works.

The Chief Engineer having, in consultation with the Comptroller in Mysore, Public Works and Railway accounts, forwarded to Government for approval, a proposal for adopting a uniform system of accounting for the maintenance expenditure on the Chamarajendra and Vani Vilas Water Works of the Bangalore and Mysore Cities, Government have called for the opinion of the Municipal Council in the matter.

2. In para I (iv) of Proceedings No.4815-21/L.F.88-04-4 dated the 3rd February 1906 the Government limited the contribution payable by the Municipality towards the Bangalore City Water Supply to ₹30,000 and directed that all excess over this amount realised by the levy of water tax etc, might be utilised by the Municipality.

3. The amount paid by the Municipality in this connection is shown on the receipt side of the Public Works Accounts as "Revenue under Provisional Fund" and the entire expenditure on the maintenance of the works is charged off under miscellaneous Public Improvements". In the Municipal accounts, the contribution of ₹30,000/- is shown on the expenditure side under "Water Supply and Maintenance Charges".

4. The present suggestion is that the

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contribution should not be shown on the revenue side of the Public Works Budget, but should be deducted from the expenditure for the maintenance of the Water Works and that the balance being the actual sum provided from Provincial Funds, should be taken as the expenditure on the Water Works and that the same balance should be shown in the Municipal accounts on the revenue side as a grant-in-aid from Government under the existing heading "D, Grants and Contributions".

5. This alteration in the manupulation of accounts both in the Public Works Department and the Municipalities seems to be not only unnecessary but also in-consistent with the circumstances connected with the settlement of the question of the capital cost and of the maintenance charges of the Hassarghatta Water Supply project, a brief history of which from the commencement is given below:-

6. In January 1894, when the Hassarghatta Water Supply project was approaching completion, Government for the first time, called on the Municipality to decide the question of ways and means for meeting the capital cost and maintenance charges of the Water Supply to the Bangalore City and proposed the introduction of a more extensive system of Octroi as the best and most ready method of improving the existing revenue and suggested also a revision of house tax and the levy of a separate Water tax if necessary, (Vide the Dewan's note of the 27th January 1894).

7. In their Proceedings dated the 16th July 1894 the Board resolved to extend the existing Octroi system so as to realise from that source

Government might be requested to pur-chase the payment

18

source an additional revenue of ₹60,000/- and to supplement the same with an estimated revenue of ₹30,000/- from house service fees. In submitting the above resolution to Government, it was however represented that the experience gained in revising the house tax showed that there was little room for increase, that a water rate at [illegible] as provided in the Municipal Regulation would not yield more that ₹10,000/- while it prohibited the levy of house service fees under the Municipal Regulation though the latter would prove a better source of revenue as a sum of ₹30,000/- was estimated to be obtained therefrom, that the Board was prepared to adopt the two sources suggested, Viz, Octroi and House Service fees, and that out of the total income derived therefrom, the Board would contribute ₹60,000/- for the Water Supply, reserving the balance for the other requirements of the City such as drains and roads etc.

8. In March 1895, Government called for a deputation of the Municipal Board at the Public Offices and explained to them the facts and figures in connection with the execution of the Water Supply project and the extent to which the Board was liable to claim the benefits of the Water Supply to the City and directed the Board to reconsider the question in the light of the above circumstances as how best to raise funds to meet the Municipal share of the initial cost and the working charges of the Water Supply.

9. The Board thereupon resolved, at a special meeting held on the 16th April 1895, that Government might be requested to put-off the payment of ₹32,000/- annually towards the debt of

less

8 lacs of rupees and interest, that the Board was prepared to pay the working charges amounting to ₹ 85,000 a year, and that a water tax of 4% and lighting tax of 1% might be imposed.

10. On submission of the above resolution, Government in Proceedings No.171/L.F.194-94 dated the 3rd July 1895, passed orders that the Municipality had no means of paying the entire capital cost of the water supply scheme which amounted to ₹ 14,51,010, and accordingly resolved to levy from the Municipality only a sum of 8 lacs on account of the capital cost, treating the remaind remainder as a free grant-in-aid from the State, that the 8 lacs would carry interest at 3½% per annum and was payable in instalments of ₹ 32,000 per annum, that the annual payment required from the Municipality both on account of the capital cost and the working charges amounted to ₹ 88000 that the increase of taxation upon house property both directly and on account of water supply and lighting, which had been suggested, from 5 to 15% would be felt as a great hardship by house owners that an expansion of Octroi was free from similar objections and was a specific species of taxation eminently suited for the requirements of the City and that the Board should make over to the Government, the actual realizations from the increased octroi and from the water rate, The Government further undertook to recoup itself therefrom the actual payment required from the Municipality, viz Rs. 88 000 and refund to the Board any balance remaining after such payment, but In case the receipts under Octroi and Water rate did not cover the required Municipal payment, the Government would grant the Board a remission of the unrealised balance.

11. Subsequent to the issue of the above orders, Government, in Proceedings No.596/Fl. 294-94 dated the 11th July 1895, further intimated that they reserved to themselves the liberty of modifying the financial arrangement described in the Proceedings quoted above, in the event of the Hassarghatta scheme being enlarged so as to include a supply in whole or in part to the Civil and Military Station, that such a modification would have the effect of reducing the annual payment required from the City Municipal Board to a figure appreciably lower than the sum of ₹88,000 though at the same time the grant-in-aid, now thus proposed in the form of a lump sum in part remission of the capital cost, would itself be capable of reduction and might have to take the form of an annual grant-in-aid payment from the Government to the Municipality.

12. The Board on the 6th September 1895, resolved that a prayer should go to Her Highness the Maharanee Regent to remit the remainder of the original cost of 8 lacs and that the Board would adhere to its former proposal to introduce octroi on certain additional articles as suggested by Government.

13. Steps were accordingly taken to collect statistics to carry on the necessary correspondence with the Civil and Military Station Municipality and also to hold joint meetings of the City and Station Municipal Commission in view to introduce octroi on certain articles in conjunction with the Cantonement Municipality. Arrangements were also set on foot to impose a water tax of 3% on the rental value of buildings and shops.

Exhibit I. (a)

14. In December 1900, the Government forwarded to the Municipality with their Proceedings No. 7841-3/L.F.37-99 dated the 11th December 1900 for adjustment, bills and estimates received from the Chief Engineer, aggregating ₹1,50,789-11-7 for the working expenses of the Chamrajendra Water Works from the 1st January 1897. A reply was sent to Government stating that the sum would be adjusted out of the yearly collection of water tax which was introduced from the 1st July 1900, and estimated to yield about ₹18,000 a year. Again, the Government with their communication No. 20229/L.F.37-99 dated the 11th February 1901, forwarded another bill for ₹67,069 being the working charges for 1900-1901 for adjustment and enquired why the Board should not raise loans to the extent necessary if it could not adjust the bills in question out of their existing income. The Board on the 28th February 1901, resolved that for want of funds, it could not pay the above charges or to raise a loan therefor, and that they could only pay all that might be collected as water tax till the financial condition of the Board improved. The above resolution was submitted to Government in March 1901.

Exhibit S.

15. Subsequently, in December 1901, while passing orders on the City Municipal Budget estimates for 1901-02 in which no provision had been made for the payment of the maintenance charges of the City Water Supply, Government in Proceedings No. 9938-42/L.F.11-1901 dated the 21st December 1901, directed that the proceeds of toll Octroi and Water tax, Viz, ₹21,000, ₹17,130, and 18,000 respectively, should be reserved for the maintenance of water supply and having considered at the same time that such reservation

would

would result in a deficit in the Municipal revenue, called for the Boards views for improving the existing sources of revenue as well as for the reduction of expenditure with a revised Budget for the final sanction of Government.

16. At their meeting of the 27th February 1902, the Board while considering the report of the Sub-Committee to whom the matter had been referred, resolved to defer the consideration of the Budget till the decision of the Government was known as to the minimum amount they would accept from the Board as their share of the water supply charges and to represent to Government that the supervision charges appeared to be unduly heavy, that the finances of the Board were not in a condition to bear a charge of ₹56,130 and that out of water lifted and distributed by the establishment maintained by the Water Works Department a considerable portion by-the-Water was supplied to institutions outside Municipal limits over which the Municipality had no control. On the submission of the above resolution Government called for a list of the several Institutions out side the Muricipal limits to which water was supplied. The list called for was supplied in April 1902. In reply to the last resolution of the Board dated 27-2-1902 Government in May 1902 ordered to have the revised Budget for 1901-02 and also the Budget for 1902-6 prepared as per instructions laid down in Government Proceedings No. 9938-42/L.F.11-01 dated the 21st December 1901, referred to in para 15.

The Board at the meeting of the 28th June 1902 resolved that, even after making the utmost reduction possible, they were not in a position to meet the sum of ₹56,000 on account of the water

water charges and that they could pay a sum of ₹25,000 to ₹30,000/-.

17. In the meantime Government in their Communication No. 17469/L.P.37-99 dated the 30th April 1902 forwarded for opinion copy of the Chief Engineer's Memo dated the 10th idem, in regard to the maintenance charges of the Bangalore City water works in which the Chief Engineer had made the following observations. The estimate for 1901-02 amounting to ₹89,082 which was an exceptionally high one being due to a large number of special repairs of a non-recurring nature having to be carried out, and which included also the entire cost of the Executive Engineer's establishment which was employed on many other works besides the Bangalore Water Supply, might be left out of account as being quite exceptional. The estimate for 1902-03 amounted to ₹48,761 and this was prepared on the basis of the expenditure in the previous year 1901-02 from which however the cost of the Executive Engineer's establishment was excluded as a set off against the water being supplied free to the Imperial Service Lines, Transport Lines, Jail, Public Offices, Hospitals, and all Government buildings. The average annual cost of maintenance would not therefore exceed ₹50,000 per annum, deducting the amount payable by the Civil and Military Station. In addition to the above charge, the amount payable by the Municipality on account of depreciation fund, deducting the payment debitable to Government on account of the benefits derived from the water Supply would come to ₹21,236. Thus the Municipality was liable to pay a fixed charge of ₹72,000 a year, excluding payment on account of capital cost. The Chief

Engineer

Engineer observed that the Municipality should be made to pay the fixed expenditure of ₹72,000 for a period of five years as it was not possible to foresee to what extent the price of fuel might increase and that if the water tax was raised from 3 to 5% the receipts would be ₹30,000. Thus the total amount available for water supply would be :-

Octroi	₹17,130/-
Tolls	₹21,000/-
Water Tax	₹30,000/-
Total.	₹68,000/-

In addition to the above, the receipts from excess water used by private persons would be about ₹2,000 bringing the total receipts to ₹70,130 and that there would be no difficulty in raising the remaining sum of ₹2,000/-.

18. The Board thereupon, at their meeting held on the 28th August 1902, resolved that Government be referred to the resolution passed at the meeting of the 28th June 1902, viz, that the Board had accepted the proposals of the Sub-Committee that a maximum of ₹30,000 annually might be paid to Government as the Board could not see their way to pay more. The above two resolutions were sent up for the favourable orders of Government in September 1902.

19. The Government in their Proceedings No. 4720-3/L.F.37-99 dated the 4th June 1904, directed that the arrears of maintenance charges amounting to ₹3,44,773/- be written off the adjustable accounts and charged to state funds and that from and after the year 1903-04, the entire actual proceeds of the revenue from water tax and tolls which approximately come to ₹39,000, subject to

a minimum contribution of ₹30,000 per annum be assigned from Municipal funds towards the annual maintenance charges of Water Works, the balance required being borne by the State.

20. The Board at their meeting of the 21st July 1904 resolved to request the Government to reconsider the above order and grant their original prayer of limiting the contribution to ₹30,000 only, but the Government were not pleased to grant the request (Vide Proceedings No. 1312-64-2/M1, dated the 13th August 1904).

21. While however considering the financial condition of the City Municipality on the report of the Special Finance Committee appointed to scrutinize the same and suggest ways and means for its improvement, Government in Proceedings No. F1. 4615-21/M1 (88-04)-4 dated the 3rd February 1906, finally sanctioned, among other recommendations of the Committee, that, with effect from 1906-07, the contribution towards the cost of the maintenance of the City Water Supply be limited to ₹30,000 a year, all excess over this amount realised by the levy of water tax etc being utilised by the Municipality.

22. It will thus be seen that from the commencement of the inception of the Water Supply scheme up to recently, it was one great effort both for Government and the Municipality, the former trying to secure as large a share of the cost as possible from the Municipality and the latter finding itself unable to meet the demand even after expanding its revenue to a certain extent, and struggling equally hard to be relieved of the liability as much as possible, the

Government

26

Government at last, most generously coming forward to the relief of the Municipality and limiting the Municipal contribution to a minimum of Rs 30,000 as stated above. In these circumstances it is submitted that if the procedure now suggested by the Controller and the Chief Engineer as described in para 4 supra be adopted, the Municipality will be tacitly accepting the responsibility of having to bear the entire burden of maintaining the entire charges of the Hassarghatta Water Supply a step which in course of time, would be calculated to alter the existing financial relationship of the Municipality with the Government. Similarly the Electric Department may in course of time also come forward and insist upon the whole cost of the Municipal Electrical Department being shown in accounts as a grant-in-aid from the Government on account of the Bangalore City street lighting.

(1)

(2)

23. It may not be out of place to state here that when the Water Supply project was started, the City had its own Tanks and Wells and was not as bad as the Civil and Military Station as regards its water supply. The Government, however, came forward to help the public and carried out the project at a great cost and demanded from the Municipality a portion of both the initial cost as well as of the maintenance charges. But as the Municipality, even after its utmost endeavours to meet the demand, found itself unable to do so and nevertheless conscious of its great liabilities, agreed to pay the minimum sum which its resources enabled it to do without embarrassing its position in other respects, the Government on the recommendation of the Special Committee finally decided that the Premier city in the State as well as

the

the cost of the maintenance of the Water Supply to the City should be limited to ₹30,000 per annum.

24. This sum of ₹30,000 is being paid regularly as contribution for the water supply, though the water tax collected at 3% on the rental value of houses during the past 5 years which cannot be raised is much below this figure as shown below:-

1908-09	₹25,320/-
1909-10	₹21,496/-
1910-11	₹21,153/-
1911-12	₹25,401/-
1912-13	₹23,550/-

25. This being so, I submit that so long as the Water Supply is a free grant to the Municipality and so long as it is worked under the direct supervision of Government in the Public Works Department without the Municipality having any control over its working, the procedure now in vogue in the Bangalore City, in accordance with the Government Proceedings No.Fl.4815-21/Ml. (88-04)-4 dated 3rd February 1906, seems to be much more correct than the one suggested by the Comptroller and the Chief Engineer.

Flag 11.

26. As however the account procedure in regard to both the Water Works in Bangalore and Mysore is admitted to be the same, it seems sufficient if, in modification of Government Proceedings No. 4623-6/Ml 421-07-31 of the 30th November 1910, the Mysore City Municipality is asked to shew in their accounts, as contribution to the Public Works Department only the income from the water rate as well as the charges on account of excess water, instead of shewing also the aid received by the Municipality on the revenue side of the accounts and the total cost

incurred

incurred by the Public Works Department under expenditure. This would make the position of the Municipalities with the Government much clearer as regards the Water Supply of both the Cities th than providing only the actual aid given from the Provincial funds in the Public Works Department Budget and the total cost as well as the deduction due to credit of contribution under Expenditure as now proposed by the Chief Engineer and the Comptroller.

Sd H Ramaiya,
Municipal Councillor,
VII-Division

Bangalore,
5th December 1913.

" C O P Y "

For Honorary President

Proceedings of an Ordinary General Meeting of the City Municipal Council, Bangalore, held at the Office premises at 6 A.M., on Saturday the 28th December 1912.

29

P R E S E N T.

[redacted] Bahadur Raja Sabha Nidhikara K.P. Puttanna Chetty Esquire, Honorary President.

[redacted] Executive Engineer, Bangalore Division.

[redacted] Rao Esqr, M.B.C.M., L.S.Sc., Health Officer.

[redacted] B.A. Revs.

[redacted] Ramachandra Mudaliar, Esqr.,

[redacted] Esqr.,

[redacted] Chetty Esqr.,

[redacted] Char, Esqr.,

[redacted] Rao, Esqr.,

K.K. Veerabasavayya Esqr, B.A.B.L.,

G. Siddaveerappa, Esqr.,

B.V. Ramaswami Chetty, Esqr, B.A.,

B. Usman Khan, Esqr.,

M. Subbaiya, Esqr, B.A.,

B. Abdur Rahman, Esqr, B.A.,

H. Ramaiya, Esqr.,

B. Hanumappa Esqr.,

S. Ramachandraswami Esqr, B.A.,

D. Venkataramaiya Esqr, B.A.,

S. Venkatarangiengar Esqr.,

A B S E N T

B.S. Ramaji Rao Esqr, B.A., Vice President.

The Amildar, Bangalore Taluk.

D. Adappa Esqr.,

12-6

Memo dated 5th December 1913 from Mr H. Ramaiya, Municipal Councillor, VII-Division, regarding the adoption of a uniform procedure of accounting for the maintenance of expenditure on the Chamarajendra Water Works.

Resolution - Resolved that for the reasons given in the memo the Council consider that there is no necessity for adopting the procedure recommended by the Chief Engineer, the more so as it would be inconsistent with the spirit of the orders of Government passed after mature deliberation in 1906 regarding the Chamarajendra Water Works

" C O P Y ". Sd. K P. Puttanna Chetty,

Honorary President.

Ho

Proceedings of the Government

of His Highness the Maharaja of Mysore

Read.-

Letter No. 887 dated the 16 February 1913 from the Chief Engineer of Mysore forwarding copy of correspondence between the Comptroller, Public Works and Railway Accounts and himself regarding the need for uniformity in the procedure for accounting for the maintenance expenditure on the Chamarajendra and Vanivilas Water Works.

Order thereon No. 8724-8 Mulks 1-12

Dated Bangalore the 23-3-14

Towards the maintenance of the Chamarajendra Water Works, Bangalore, a contribution of Rs30,000 is payable by the Bangalore City Municipal Council as laid down in Government order No. Fl 4816-21/Fl.88-04-4 dated the 3rd February 1906. This contribution is credited

credited in the Public Works Accounts as revenue under 'Provincial Fund' and the entire expenditure on the maintenance of the works is charged off under 'Provincial Miscellaneous Public Improvements'. In the accounts of the Municipality, the contribution paid to the State Funds is shown on the expenditure side under '~~217~~ 47 Water Supply and Maintenance Charges'.

2. In the case of the Vanivilas Water Works, Mysore City, the State Public Works Department receives under Government order No. 4623-5 XM1. 421-07-31 of the 30th November 1910 the amount realised from the General Water Rate as also the collections on account of excess water charges in the Mysore City.

3. The account procedure in regard to the Vanivilas Water Works is the same as what obtains in the case of the Chamarajendra Water Works except

32

except that the excess of expenditure incurred over the contribution received by the State or in other words, the aid received by the Municipal coun-cil is shown on both sides of the accounts of the Municipality under the authority of the Government order of the 30th November 1910 Both the Comp-troller and the Chief Engineer agree that a uniform procedure for accounting for the maintenance expenditure on the two water works is necessary and they accordingly suggest that unnecessary additions on both sides of the Public Works account and budget, due to the crediting of the contribution on the revenue side, should be avoided and that the credit for the contribution paid by the two Municipal Councils may be taken by deduction from expen-diture and not on the revenue side of the Public Works Account.

Board of Comptroller's letter to the Chief Engr and Chief Engr's letter thereon

Board's letter to the Chief Engr

4. Government concur with the views of the Comptroller and the Chief Engineer and - - direct that the procedure suggested above be brought into force with effect from the year 1913-14 Under this arrangement only the actual aid given from the Provincial Funds will be provided for in the Public Works Budget, but in providing and accounting for the expenditure the total amount and the deduction due to credit of contribution should be clearly shown.

which in no way touches the financial settlement existing between the Government and the Municipal Councils concerned in regard to the maintenance charges,

5. So far as the exhibition of the transaction in the Municipal accounts is concerned, the aid received from the General Revenues should be shown in the accounts of both the Municipalities under "D Grants and Contributions" and the expenditure met from it under "E-7 Water Supply and Maintenance charges".

Draft

Offg. Secretary to Govt.

To

The Chief Engineer in Mysore
The Comptroller, Mysore Govt.
The Comptroller, P W & Ry Accounts
The President, Bangalore City Munl. Council
~~The Deputy Commissioner of Bangalore~~
~~District for information and communica-~~
~~tion to the~~ President of the Mysore City Municipal Council. ~~through the~~ Deputy Commr of the Mysore Dt

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Fund and Sanitary (Municipal), dated 23rd March 1914

READ—

Letter No 887 dated the 1st February 1913 from the Chief Engineer of Mysore forwarding copy of correspondence between the Comptroller Public Works and Railway Accounts and himself regarding the need for uniformity in the procedure for accounting for the maintenance expenditure on the Chamarajendra and Vanivilas Water Works

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No 8724 8—Ml 251 12 6, dated Bangalore, 23rd March 1914

ORDER THEREON —Towards the maintenance of the Chamarajendra Water Works, Bangalore, a contribution of Rs 30,000 is payable by the Bangalore City Municipal Council as laid down in Government Order No Fl 4815 21—Ml 88 04 4 dated the 3rd February 1906 This contribution is credited in the Public Works Accounts as revenue under "Provincial Fund and the entire expenditure on the maintenance of the works is charged off under 'Provincial Miscellaneous Public Improvements In the accounts of the Municipality the contribution paid to the State Funds is shown on the expenditure side under E 9 Water Supply and maintenance charges

2 In the case of the Vanivilas Water Works, Mysore City the State Public Works Department receives under Government Order No 4623 5—Ml 121 07 31 of the 30th November 1910 the amount realised from the General Water rate as also the collections on account of excess water charges in the Mysore City

3 The account procedure in regard to the Vanivilas Water Works is the same as what obtains in the case of the Chamarajendra Water Works except that the excess of expenditure incurred over the contribution received by the State or in other words the aid received by the Municipal Council is shown on both sides of the accounts of the Municipality under the authority of the Government Order of the 30th November 1910 Both the Comptroller and the Chief Engineer agree that a uniform procedure of accounting for the maintenance expenditure on the two water works is necessary They accordingly suggest that unnecessary additions on both sides of the Public Works Account and Budget due to the crediting of the contribution on the revenue side should be avoided and that the credit for the contribution paid by the two Municipal Councils may be taken by deduction from expenditure and not on the revenue side of the Public Works Accounts

4 Government concur with the views of the Comptroller and the Chief Engineer and direct that the procedure suggested above be brought into force with effect from the year 1913 14 Under this arrangement which in no way touches the financial settlement existing between the Government and the Municipal Councils concerned in regard to the maintenance charges only the actual aid given from the Provincial Funds will be provided for in the Public Works Budget but in providing and accounting for the expenditure the total amount and the deduction due to credit of contribution should be clearly shown

5 So far as the exhibition of the transaction in the Municipal accounts is concerned, the aid received from the General Revenues should be shown in the accounts of both the Municipalities under D Grants and Contributions and the expenditure met from it under 'E 9 Water Supply and Maintenance charges

K R SRINIVASIENGAR
Secy to Govt, Gen & Rev Dept

To—The Chief Engineer of Mysore
The Comptroller Mysore Government
The Comptroller Public Works and Railway Branch
The President Bangalore City Municipal Council
The President of the Mysore City Municipal Council through the Deputy Commissioner of the Mysore District

Exd —c s

1913-14

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

LOCAL FUND AND SANITARY (MUNICIPAL)

PROCEEDINGS

Dated 23rd March 1914

No 6724 8 / M 251 12-6

Prescribes the procedure to be adopted in accounting for the maintenance expenditure on the Chamarajendra and Vanivilas Water-Works

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GPB—3-14—450